

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.,¹) Case No. 01-01139 (JKF)
) (Jointly Administered)
)
Debtors.)

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

**TWENTY-FIFTH SUPPLEMENTAL AFFIDAVIT OF DISINTERESTEDNESS
UNDER 11 U.S.C. § 327(A) AND FED. R. BANKR. P. 2014**

Theodore L. Freedman, being duly sworn, deposes and says:

1. I am a partner in the firm of Kirkland & Ellis LLP ("K&E"), Citigroup Center, 153 East 53rd Street, New York, New York 10022. I am authorized to make this affidavit on K&E's behalf.

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

2. On April 2, 2001 (the "Petition Date"), each of the above-captioned debtors and debtors in possession (the "Debtors") filed a voluntary petition (collectively, the "Cases") for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. § 101, et. seq. ("Chapter 11").

3. On April 2, 2001, K&E filed an application to be retained as Debtors' counsel in the Cases (the "Application"). By this Court's order, dated May 3, 2001, the Debtors were authorized to retain K&E as their counsel, effective as of the Petition Date, with regard to the filing and prosecution of the Cases and all related matters. K&E has filed the following affidavits in support of the Application:

- Affidavit of James H.M. Sprayregen in Support of Application for Order Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014(a) Authorizing the Employment and Retention of Kirkland & Ellis as Attorneys for the Debtors and Debtors in Possession, filed April 2, 2001 (the "Original Affidavit");
- First Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed April 17, 2001 (the "First Supplement");
- Second Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed May 2, 2001 (the "Second Supplement");
- Third Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed July 25, 2001 (the "Third Supplement");
- Fourth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed September 13, 2001 (the "Fourth Supplement");
- Fifth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed October 24, 2001 (the "Fifth Supplement");
- Sixth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed November 13, 2001 (the "Sixth Supplement");
- Seventh Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed April 11, 2002 (the "Seventh Supplement");

- Eighth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed May 23, 2002 (the “Eighth Supplement”);
- Ninth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed July 19, 2002 (the “Ninth Supplement”);
- Tenth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed September 18, 2002 (the “Tenth Supplement”);
- Eleventh Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed March 11, 2003 (the “Eleventh Supplement”);
- Twelfth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014 filed September 20, 2004, and the Amendment to the Twelfth Supplement, filed December 2, 2004, (the “Twelfth Supplement”);
- Thirteenth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed February 10, 2005 (the “Thirteenth Supplement”);
- Fourteenth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed June 14, 2005 (the “Fourteenth Supplement”);
- Fifteenth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed December 12, 2005 (the “Fifteenth Supplement”);
- Sixteenth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed March 20, 2006 (the “Sixteenth Supplement”);
- Seventeenth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed April 17, 2006 (the “Seventeenth Supplement”);
- Eighteenth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed May 22, 2006 (the “Eighteenth Supplement”);

- Nineteenth Supplemental Affidavit of James H.M. Sprayregen Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed June 23, 2006 (the "Nineteenth Supplement"); and
- Twentieth Supplemental Affidavit of Disinterestedness Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed October 23, 2006 (the "Twentieth Supplement"); and
- Twenty-First Supplemental Affidavit of Disinterestedness Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed April 9, 2007 (the "Twenty-First Supplement"); and
- Twenty-Second Supplemental Affidavit of Disinterestedness Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed October 31, 2007 (the "Twenty-Second Supplement"); and
- Twenty-Third Supplemental Affidavit of Disinterestedness Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed May 14, 2008 (the "Twenty-Third Supplement"); and
- Twenty-Fourth Supplemental Affidavit of Disinterestedness Under 11 U.S.C. § 327(a) and Fed. R. Bankr. P. 2014, filed June 13, 2008 (the "Twenty-Four Supplement"); together with the Original Affidavit, the First Supplement, the Second Supplement, the Third Supplement, the Fourth Supplement, the Fifth Supplement, the Sixth Supplement, the Seventh Supplement, the Eighth Supplement, the Ninth Supplement, the Tenth Supplement, the Eleventh Supplement, the Twelfth Supplement and Amendment to Twelfth Supplement, the Thirteenth Supplement, the Fourteenth Supplement, the Fifteenth Supplement, the Sixteenth Supplement, the Seventeenth Supplement, the Eighteenth Supplement, the Nineteenth Supplement, the Twentieth Supplement, the Twenty-First Supplement, the Twenty-Second Supplement, the Twenty-Third Supplement and the Twenty-Fourth Supplement (collectively, the "Prior Affidavits").

4. I submit this Twenty-Fifth Supplemental Affidavit (the "Twenty-Fifth Supplement") to provide additional disclosure required under Fed. R. Bankr. P. 2014(a) and Fed. R. Bankr. P. 2016(b). Unless otherwise stated in this Twenty-Fifth Supplement, I have personal knowledge of the facts set forth herein.

5. None of the additional representations described herein are materially adverse to the interests of the Debtors' estates.

6. As stated in the Prior Affidavits, K&E continues to learn of parties who have or may have had relationships to the Debtors. Thereafter, as is reasonably practicable, K&E will file additional supplemental affidavits as required by Fed. R. Bankr. P. 2014(a) as K&E learns of such parties and K&E conducts a conflicts search of such parties.

Conflicts Searches

7. K&E has searched its electronic database for its connection, if any, to the claimants to whose claims the Debtors objected in the Debtors' Twenty-Fifth Omnibus Objection to Claims (Substantive and Non-Substantive), filed on August 25, 2008 [Docket No. 19369] (such objection, the "Twenty-Fifth Omnibus Objection," and, such searches, the "Objectee Searches"). The Twenty-Fifth Omnibus Objection claimants are listed on **Exhibit A** attached hereto.

8. In addition to running the Objectee Searches, K&E has also run updated conflicts searches on all the entities and individuals whose names had ever previously been the subject of a conflict search performed with respect to the Debtors during the pendency of the Cases (such searches, the "Update Searches"). The categories encompassing such names include: the Debtors' vendors, lessors, customers, insurers, investment bankers, bank creditors, letters of credit providers, officers and directors, significant equity security holders, significant unsecured creditors, claims objectees (claimants whose claims are the subject of a claims objection and listed on the Debtors' claims register), litigation co-defendants, ordinary course professionals, other parties in interest, and any additional Federal Rule of Bankruptcy Procedure Rule 2002 parties not already included in the previous category listings.

Specific Disclosures

Results of Conflicts Searches

9. Because of the very large number of names of entities and individuals on which K&E has run the Update Searches, and because the identity of each has previously been disclosed in the Prior Affidavits, those names are not repeated on **Exhibit A**. Additional parties that were identified and searched in K&E's electronic database of clients and entities with other connections to K&E and not previously disclosed in the Prior Affidavits are listed on **Exhibit A** to this Twenty-Fifth Supplement.

10. **Exhibit B**² lists the client connections found as a result of K&E's conflicts searches of the entities listed on **Exhibit A**. In addition, **Exhibit B** includes the client connections found as a result of the Update Searches.³

11. As disclosed below and on the attached exhibits, K&E represents certain of the Debtors' creditors, debtholders or affiliates of the debtholders, and/or other parties in interest in matters unrelated to the Debtors and the Cases.

12. None of the representations described herein or in **Exhibit B** are materially adverse to the interests of the Debtors' estates or any class of creditors or equity security holders thereof.

² On **Exhibit B**, the term "current client" means a client for whom time was posted in the 12 months before the date of this Twenty-Fifth Supplement. On **Exhibit B**, the term "former client" means a client for whom time was posted between 36 and 12 months before the date of this Twenty-Fifth Supplement. On **Exhibit B**, the term "closed client" means a client for whom time was posted in the 36 months before the date of this Twenty-Fifth Supplement, but the client representation has been closed. As a general matter, K&E discloses connections with former clients or closed clients for whom time was posted in the last 36 months, but does not disclose connections if time was billed more than 36 months before the date of this Twenty-Fifth Supplement.

³ However, to the extent that the Update Searches resulted in disclosures identical to the disclosures made in Prior Affidavits, those results are not repeated here.

13. Based on the conflicts search conducted to date and described herein, to the best of my knowledge, neither K&E nor any partner, of counsel or associate thereof have any connection with the Debtors, their creditors or any other parties in interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the Office of the United States Trustee, except as disclosed or otherwise described below, in the Prior Affidavits or in the Application.

1% Clients

14. In each Prior Affidavit, K&E disclosed the names of those parties-in-interest in the Cases which, as clients of K&E, represented more than 1% of K&E's fee receipts for the respective twelve-month periods.

15. With the exception of (a) General Motors Corporation, and its various subsidiaries and affiliates (collectively, "General Motors"), and (b) Dow Chemical Company and its various subsidiaries and affiliates (collectively, "Dow Chemical"), no client listed on Exhibit B represents more than 1% of K&E's fee receipts for the twelve-month period ending December 31, 2008.⁴

Disclosure of New K&E Employee Connections

16. Tara M. Bahn, an environmental associate, started working in K&E's Washington office on March 17, 2008. Before joining K&E, Ms. Bahn worked as a trial attorney (from September 2004 to February 2008) and a summer intern (from May 2003 to August 2003) at the United States Department of Justice (the "DOJ") and represented various federal agencies, including the Environmental Protection Agency, in defensive litigation brought under the Clean

⁴ For the twelve-month period ending December 31, 2008, (a) General Motors represented 2.72% of K&E's fee receipts; and (b) Dow Chemical represented 1.6% of K&E's fee receipts.

Water Act and CERCLA. The EPA is an adverse party in these Cases. Although her work at the DOJ did not involve the Debtors, out of an abundance of caution, K&E has instituted formal screening procedures to screen Ms. Bahn from any contact with K&E's representation of the Debtors.

17. Alexandra N. Hollinger, a summer associate, started working in K&E's Washington office on May 12, 2008. Prior to coming to K&E, Ms. Hollinger worked as a law clerk in the environmental defense and natural resources sections of the DOJ. The environmental enforcement section at the DOJ is an adverse party and creditor in these Cases. Although her work at the DOJ did not involve the Debtors, out of an abundance of caution, K&E has instituted formal screen procedures to screen Ms. Hollinger from any contact with K&E's representation of the Debtors.

18. Jessica VanderHorck, a summer associate, started working in K&E's Chicago office on May 12, 2008. Prior to coming to K&E, Ms. VanderHorck worked as an intern (from June 2007 to August 2007) at the United States Attorney's Office, District of Montana. K&E represents the Debtors in the *Matter of United States of America v. W.R. Grace, et al.*, CR-05-7-M-DWM in the District of Montana. The United States Attorney, District of Montana is an adverse party in these Cases. Although her work at the United States Attorney's Office did not involve the Debtors, out of an abundance of caution, K&E has instituted formal screening procedures to screen Ms. VanderHorck from any contact with K&E's representation of the Debtors.

19. Laura Baccash Franzon, a restructuring associate, started working in K&E's Chicago office on May 18, 2008. Before joining K&E, Ms. Franzon worked as a summer associate (in 2002) and then as an associate (from September 2003 to March 2008) at Sidley

Austin LLP, and worked on that firm's representation of numerous clients adverse to K&E's current and former restructuring clients, including debtors in chapter 11, in various corporate and restructuring matters, including but not limited to JPMorgan Chase Bank, N.A. ("JPMorgan"). JPMorgan and certain of its affiliates are adverse parties and creditors, the parent of a creditor, and/or a claims objectee in these Cases. Although her work at Sidley Austin did not involve the Debtors, out of an abundance of caution, K&E has instituted formal screening procedures to screen Ms. Franzon from any contact with K&E's representation of the Debtors.

20. Robert A. Rizzo, a corporate associate, started working in K&E's New York office on July 28, 2008. Prior to joining K&E, Mr. Rizzo worked as an associate at King and Spalding LLP, and represented JPMorgan in a variety of corporate matters, including matters involving the drafting of interest rate swap documents. Since JPMorgan and certain of its affiliates are adverse parties and creditors, the parent of a creditor, and/or a claims objectee in these Cases, out of an abundance of caution, K&E has instituted formal screening procedures to screen Mr. Rizzo from any contact with K&E's representation of the Debtors even though his work at King and Spalding did not involve the Debtors.

21. Hunter Murdock, a litigation associate, started working in K&E's New York Office on August 4, 2008. Before joining K&E, worked as an associate at White & Case LLP, and represented JPMorgan Chase & Company in litigation matters. As described above, JPMorgan and certain of its affiliates, which includes JPMorgan Chase & Company, are adverse parties and creditors, the parent of a creditor, and/or a claims objectee in these Cases. Although his work at White and Case did not involve the Debtors, out of an abundance of caution, K&E has instituted formal screening procedures to screen Mr. Murdock from any contact with K&E's representation of the Debtors.

22. Joel R. Merkin, an intellectual property associate, started working in K&E's Chicago office on August 23, 2008. Prior to joining K&E, Mr. Merkin worked as a summer associate (in 2004 and 2005) at McAndrews, Held & Malloy Ltd., and worked on that firm's representation of Intercat, Inc., in patent litigation adverse to the Debtors. Out of an abundance of caution, K&E has instituted formal screen procedures to screen Mr. Merkin from any contact with K&E's representation of the Debtors.

23. Itay Blasenheim, a corporate associate, started working in K&E's New York office on August 25, 2008. Prior to joining K&E, Mr. Blasenheim worked as an associate at Debevoise & Plimpton, LLP, and represented JPMorgan Investment in a confidential investment-related matter. As stated above, JPMorgan and certain of its affiliates, which includes JPMorgan Investment, are adverse parties and creditors, the parent of a creditor, and/or a claims objectee in these Cases. Although his work at Debevoise & Plimpton did not involve the Debtors, out of an abundance of caution, K&E has instituted formal screening procedures to screen Mr. Murdock from any contact with K&E's representation of the Debtors.

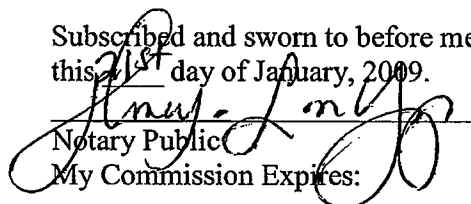
24. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on: January 21, 2009



Theodore L. Freedman
Kirkland & Ellis LLP
153 E. 53rd Street
New York, New York 10022
Telephone: (212) 446-4934
Facsimile: (212) 446-4900

Subscribed and sworn to before me
this 21st day of January, 2009.



Notary Public
My Commission Expires:

HONEY-LOU YAP
NOTARY PUBLIC, State of New York
No. 01YA6136854
Qualified in New York County
Commission Expires Nov. 14, 2009

EXHIBIT A
List of Exhibits

Exhibit	Category
A(i)	25th Omnibus Objection
A(ii)	Rule 2002 Names
A(iii)	Third Party Motions and Other Potential Adverse Parties
A(iv)	Interested Parties
A(v)	Claims Register

EXHIBIT A(i)

25th Omnibus Objection

Akzo Nobel Surface Chemistry LLC
Aoxy Management Trust
Archer, David L. Jr.
Archer, Michelle B.
Bp Exploration & Oil Inc.
Bp Products Na Inc.
Broward County (FL) Dept. of Finance
Burlington Northern & Santa Fe Railway, The
CNA Companies
Dillingham-Manson Joint Venture
Estate Of Jeffrey Chwala
First Chemical Texas LP
FTF Crawlspace Specialists Inc.
Fus Inc.
Global Health Sciences Creditor Trust
Hamilton, County of (TN)
Helms, Brenda S.
Home Saving Termite Control Inc.
Jpmorgan Chase Bank
Kittl, Samantha
Lerew, John
Locke, Robert H.
Maryland Casualty Company
Megtec Systems Inc
Michigan Dept. Of Treasury Revenue Division
Montana, State of, Risk Management & Tort Defense Division
Morris, Wayne
Neutocrete Products Inc.
Neutocrete Systems Inc.
Oldcastle APG Northeast Inc.
Pickens, John T.
Radian International
Rodriguez, Yessinia
Sequa Corporation
Smolker, Gary S.
Sukenik, Richard N.
URS Corporation
Wesconn Co. Inc.
Whc Realty Corp.
Wright, Jim

EXHIBIT A(ii)

Rule 2002 Name

Anchorage Advisors LLC	Martorana, Keith R.
Avenue Capital Group	Mian Realty LLC
Bass Cos.	Miller, Ralph I.
Bibler, Gregory A.	Moran, Craig T.
Bostick, Mark S.	Mulholland, Daniel J.
Bradley, Garrett J.	Mullady, Raymond G., Jr.
Busby, Leonard A.	New York State Department of
Caspian Capital Advisors LLC	Environmental Conservation
Catalyst Investment Management Co. LLC	Oetheimer, Richard A.
Citigroup Special Situations	Olsson, Jonathan P.
Curtis Plaza	PacifiCorp
Del Taco Inc.	Pappone, Michael J.
Esterkin, Richard W.	Paul Weiss Rifkind Wharton & Garrison
Felder, Debra L.	LLP
Ferry Joseph & Pearce PA	Philadelphia (PA), City of
Friedman, Peter M.	Phillips, Margaret A.
Hartley & O'Brien PLLC	Prudential Insurance Company of America,
Hickerson, David A.	The
Horkovich, Robert	Ramsey, Natalie D.
Indiana Department of Revenue	Rasmussen, Garret G.
Indiana Deputy Attorney General	Reilley, Patrick
Intermarket Corp.	Salwowski, Brian D.
James, Leslie Ann	Scotts Company LLC, The
JD Capital Management	Slocombe, Walter
Karwowski, Henry M.	Wartnick Law Firm, The
Kearse, Anne McGinness	Wendel Rosen Black & Dean LLP
Krutz, Fred	White, Linda
Landis, Adam	Wright, Jarrad
Liu, Judy G. Z.	

EXHIBIT A(iii)

Third Party Motions and Other Potential Adverse Parties

Anchorage Advisors LLC
Attorney General of Canada
Avenue Capital Group
Bass Cos.
California Department of General Services
Canadian ZAI Claimants
Capstone Advisory Group LLC
Caspian Capital Advisors LLC
Catalyst Investment Management Co. LLC
Charles, K. S.
Citigroup Special
Cook County (IL) Treasurer
DeKalb County (GA)
Douglas County (CO) Treasurer
Duane Morris LLP
Ferry Joseph & Pearce PA
Florida Department of Environmental Protection
Hamilton County (TN)
Her Majesty the Queen in Right of Canada
Jefferson County (AL)
JPMorgan Chase Bank
Libby Asbestos Site
Libby Claimants
Los Angeles County (CA) Tax Collector
Macerich Fresno LP
Maryland Casualty Company
Massachusetts Department of Environmental Protection
Mian Realty LLC
Milwaukee, City of (WI)
Munoz, Gloria
Nelson Mullins Riley & Scarborough LLP
New York State Department of Taxation and Finance
Official Committee of Asbestos Property Damage Claimants
Pepper Hamilton LLP
Piper Jaffray & Co.
Sanders, Alexander M., Jr.
Towers Perrin Forster & Crosby Inc.
Tre Angeli LLC
United States of America
Warren H. Smith & Associates PC
WR Grace Official Committee of Unsecured Creditors.

EXHIBIT A(iv)

Interested Parties

ABN Amro Bank	GMAM Invest Funds Trust II
Avenue Investments, LP	Goldentree 2004 Trust
Bank Hapoalim	Goldentree Credit Opportunites
Bank of America	Goldman Sachs Credit Partners LP
Bank of New York	GPC XLI, LLC
Bank of Nova Scotia	HFR DS Restoration Master Trust
Bankers Trust Company	HSBC/Marine Midland
Barclays Bank PLC	Institutional Benchmarks Master Fund
Basso Fund Ltd.	JP Morgan Chase
Basso Multi-Strategy Holding Fund	JP Morgan Chase - Morgan Guaranty Trust
Battery Park High Yield Long Short	Co.
Battery Park High Yield Opportunity Master	KS Capital Partners, LP
Fund, Ltd.	KS International
Battery Park High Yield Opportunity	Lehman Commercial Paper Inc.
Strategic Fund	LL Peachtree Funding LLC
BBT Fund, LP	Loeb Partners Corp
Bear, Stearns & Co. Inc.	Mason Sunnyside Credit Master FD Ltd.
CAP Fund LP	Mulberry Limited
Caspian Capital Partners, LP	Myers Park Trading LLC
Citibank	Normandy Hill Master Fund LP
Citigroup Financial Products Inc.	Northern Trust Company
Commerzbank AG	Ore Hill Hub Fund Ltd.
Credit Lyonnais	PARA Omnibus LLC
CS First Boston	Pegasus Trading LLC
Deutsche Bank Trust Company of America	Restoration Holdings Ltd.
Dinosaur Spiret Loan Trust	Rockview Trading
DK Acquisitions Partners LP	Sealed Air Corporation
Dresdner Bank AG	SOF Investments, LP
Everest Capital Master Fund LP	SRI Fund LP
Fernwood Associates, LP	Wachovia Bank N.A.
First Union	Zhagrus Environmental
First Union National	

EXHIBIT A(iv)**Claims Register**

600 Corp.	Allenberg, Rose Mary	Arlt, Lloyd
Aaron, Fred	Aller, L. Bryan	Armfield, Henrietta B.
Abbatecola, Michael J.	Allison, Patrick D.	Arms, Kenneth, Sr.
Abel, Mark William	Allyn, William C.	Armsden, William L.
Abele, Eric V.	Alsfeld, George W.	Armstrong, Duane R.
Abelleira, Angel	Alt, Norman C.	Armstrong, Leonard E.
Abeyta, Zeredeo	Alvarez, Jose R.	Armstrong, Thomas
Abney, Stephen F.	Alvord, Ben M.	Armstrong, Vera Mae D.
Abrams, Ronnie	Ambrose, Helen B.	Arneson, Merwin Lee
Ackley, Marie M.	Ambrose, Martha J.	Arnett, Charlotte B.
Adams, Alfred C.	Ambrose, Robert	Arnold, Lonnie R.
Adams, Charles T.	Ames, Michael L.	Arnold, Roderick W.
Adams, Eunice M.	Amick, Wallace I.	Arquette, Suze E.
Adams, James L.	Amundsen, James C.	Arrington, Wesley, Jr.
Adams, May P.	Amworthy, Rena	Artinian, Dikran
Adams, Ronald E.	Andersen, Dennis D.	Asbill, Billy J.
Adams, Russell F.	Anderson, Clifford L.	Asbury, Hart M.
Adkins, Kenneth E.	Anderson, Dale Ervin	Ashmore, Charles B.
Adkins, Kenneth L.	Anderson, Dale W.	Assna, Sharon
Adkins, Troy M.	Anderson, David	Association des Consommateurs
Agresti, David N.	Anderson, Guy S.	pour la Qualite
Aguilar, Manuel	Anderson, Jane M.	Atanassova, Albina N.
Ahern, A. Lawrence	Anderson, Jason R., Sr.	Atchison, Jeffery R.
Ahern, Stephen H.	Anderson, John A.	Athelstan Club
Aiello, Lawrence	Anderson, Joseph Mark	Atherton, Rupert P.
Aiello, Patrici	Anderson, Kelly Lynn-Orte	Atkinson, Cindy
Aii Acquisition Corp.	Anderson, Linda A.	Atkinson, Dennis
Akers, Virginia W.	Anderson, Luella Gertrude	Atkinson, Maureen G.
Akyuz, Mary B.	Anderson, Sheila Kay	Atterton, Glenn E.
Albert, Jason G.	Anderson, Stephanie	Atwater, Ernest
Albin, Lenny L.	Anderson, Stewart F.	Aubrey, Amy
Albright, Duane C., Jr.	Anderson, Thomas V.	Auguston, Robert H.
Alcott, Leverett C.	Anderson, W.R.	Ault, Richard K.
Aldag, Karl L.	Anderson, William B.	Austin Quality Foods Inc.
Aldrich, Tamara Beth	Andrade, Joseph	Austin, Robert L., Sr.
Aldykiewicz, Antonio J., Jr.	Andrejak, Ronald A.	Auterio, Michelle A.
Alessi, Anthony	Andrews, Alyx V.	Avila, Juanita M.
Alexander, Becky A.	Andrews, Edward Ray	Awan, Azhar M.
Alexander, Mary Kay	Andrews, Richard C., Jr.	Ayer, Garry P.
Alexander, Richard A.	Andreycak, Allan G.	Ayers, Sean G.
Alexander, Timothy Christoph	Andross, Kennita M. Pond	Baba, Jack N.
Alfert, Jorge	Angle, James R.	Babbidge, Scott C.
Alford, Fred	Antar, Sharon	Babcock & Wilcox Construction
Alioto, Lawrence J.	Anthony, Linda L.	Co. Inc.
Allbritten, Tia K.	Anthony, Victor J.	Bablouzan, Leon
Allen Calder, Tracy L.	Antonucci, Sandra L.	Bachiochi, Candida Castracane
Allen, Aljewel	Aoao, Royal Court	Bailey, Edward F.
Allen, George H., Jr.	Arbaugh, Charles E., Jr.	Bailey, George E.
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Allen, Jeffery D.	Arciero, Steven P.	Bailey, Ralph H.
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Allen, Sara J.	Arevalo, Gregory Ruazol	Baker, Donna L.
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Baker, Rosemary	Bartz, Kimberly K.	Bendix, Michael C.
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Ball, Philip S.	Bastas, Anna M.	Benefield, Donald Scott
Ballard, Edwin G., Jr.	Bates, C.B.	Benefield, Elizabeth Marie
Ballew, Bobby O.	Bates, Marcus E.	Benefield, Michel D.
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Bamford, Raymond L.	Bates, Paul., Jr.	Benefield, Sean A.
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Bandyk, Alan A.	Bates, Peggy Elaine	Benford, Audrey M.
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Banning, William R.	Bauer, James R.	Benitez, Arianna I.
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Barabesi, Franco	Beaco Road Site PRP Group	Benoit, Michael Steven
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Barber, Lewis R.	Beasley, Kerry Lynn.	Berganos, Paulo
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Dolansky, Ronald	Duffy, Kathleen M.	Edwards, James C.
Dolce, Gregory M.	Duffy, Kevin C.	Edwards, Kathryn B.
Dolhart, Leonard	Dufresne, Steven W.	Edwards, Rose A.
Dombrowski, Leonard J.	Dufresne, Steven Wildfrid	Edwards, Sheri Alice
Domine, Ed	Dugan, Alfred F.	Eggert, Gilbert Herman
Dominik, Dench B.	Dugas, Brenda L.	Eggert, Kevin Wayne
Domke, Kenneth J.	Duggan, John C.	Eggleston, Donna Jo
Donahue, John P.	Duggan, Robert L.	Eggleston, Edward Gene
Doncaster, Francis R.	Duhon, Cory J.	Eglar, Phil
Dondero, Anthony J.	Duhon, Lester	Eglar, William J.
Donovan, Jeffrey R., Jr.	Duke, Samuel C.	Ehrenfried, Edwin D.
Dore, Brenna L.	Dukes, Austin	Eichhorn, Emil
Dore, Steven	Dunbar, Keron D.	Einstman, Robert V.
Dorego, Margaret T.	Duncan, Colita H.	Eisenhauer, Eric R.
Dorn, Craig A.	Duncan, Donna	Elder, Jacqueline A.
Dornburg, Paul E.	Duncan, John, Jr.	Ellberger, Larry
Dormeke, Robert Joseph	Duncan, Larry K.	Ellender, Steven
Dorr, Andrew	Duncan, Marie R.	Eller, Michael A.
Dorrington, William A.	Duncan, Maurice	Elletson, Arlene Helen
Dorsey, James T., Jr.	Duncan, William A., Jr.	Elletson, Rodney Loyd
Doty, Marguerite F.	Dunevant, David F.	Ellice, H. Wayne
Doubek, Gary Dean	Dunham, Sharon L.	Elliott, Jamie
Doubek, Joel Anthony	Dunn, Deborah A.	Elliott, John
Doubek, Mary B.	Dunn, Michael P.	Elliott, Ronnie W.

Ellis, Brent	Farmer, Denise L.	Fisher, Michael William
Ellis, Martha H.	Farmer, Jessie C.	Fitzgerald, Donna
Ellis, Tommy N.	Farney, James W.	Fitzgerald, Glenn W.
Ellwood, James G.	Farrell, Edward L.	Fitzgerald, Merial Rae
Elmlinger, Gerald E.	Farrell, Richard T.	Fladeland, Lannie L.
Elms, Jeffrey	Farrow, James B.	Flaherty, Helen M.
Elseroad, Kathy V.	Farrow, Martha A.	Flanagan, John R.
Elsner, Rolf F.	Faryna, Basil	Flerry, William Theodore, Sr.
Elswick, James R.	Faso, John C.	Flesher, Carol Lynn
Elwell, Margy A.	Faulk, John W.	Flesher, Richard M.
Emler, Carol A.	Fauntleroy, Bernice	Fletcher, Leo E.
Enamorado, Oscar J.	Favalora, Anthony, Jr.	Fletcher, Robert R.
Enberg, Kevin Scott	Fawcett, Carolyn Dawn	Flick, William C.
Enberg, Paul Harvey	Fawcett, Curtis George	Flores, Rudy
Eneremadu, Stanley	Fawcett, Robert Alan	Florian, Dennis W.
Engelmann, Alfred	Fayette County (KY) Public	Florida Independent Concrete
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Ensco Inc.	Febus, Angel L.	Flynn, John M.
Ensign, Beatrice K.	Feehley, William A., Jr.	Follette, Richard D.
Epps, Glenda F.	Feeley, Norma M.	Fone, Suzanne K.
Epstein, Arthur C.	Feery, John E.	Fontaine, Harry
Erbe, Petrea M.	Fehre, Carl	Fontenot, Gussie
Erickson, Gail	Fehrs, Danieli Ray	Fontenot, James K.
Erickson, Sharon L.	Feldwick, Raymond	Fontenot, Lucy
Ernest, Michael V., Sr.	Fellenberg, Ruben Albert	Fontenot, Roxane
Ernst, Donna M	Feller, Scarlet D.	Fontenot, Terry T.
Erra, Barry	Felman, Ina S.	Fonville, Sandra E.
Errichetti, John	Feltham, Edward, Jr.	Ford, Robert G.
Erwin, Richard Lee	Fendrich, Harry G.	Forero, David J.
Estes, David C., Jr.	Fennell, John F., Jr.	Forero, Luis E.
Estes, Mae N.	Ferguson Enterprises Inc.	Forgach, John P.
Estes, Thomas R.	Ferguson, Ada May	Forsaith, Ralph M., Jr.
Estevez, Robert F.	Ferguson, David W.	Forte, Sally E.
Etonia, David	Ferre, Antonio R.	Fortenberry, Bridgette
Eubanks, Richard T.	Ferrell, Linda	Forti, Corinne A.
Eurglunes, Georgia R.	Ferrere, Roger A., Jr.	Foskett, James Edward
Eustis, Albert A.	Fiala, James D.	Foss, David A.
Evans Industries Inc.	Fiala, James I.	Foster, Jack D.
Evans, Cheryl J.	Fiato, Joan	Foster, Terry R.
Evans, Christopher Ryan	Fierke, Randall	Foust, John Lavern, Jr.
Evans, James E.	Fiers, Alan D.	Fowler, Thomas R.
Evans, Michael	Figge, Rosalyn E.	Foxboro Co.
Evans, Ronnie M.	Figueroa, Richard M.	Franchi, Denise P.
Eveland, Peggy Jane	Fike, Mark L.	Franciosi, Mark A.
Everest, William J.	Filon, Elyse N.	Francis, Francis P.
Everett, Pamela	Finger, Joan A.	Frank, Catherine S.
Ezzolo, Barbara C.	Fink, Robert C.	Frank, Vickie B.
Fabac, Martin F.	Finke, Carol M.	Frankel, Kenneth
Fabacher, John R.	Finke, Richard C.	Franklin, Adam J.
Fahey, Frank P.	Finkelstein, Vicki B.	Franklin, Lee W.
Fair, Donald F.	Finlay, Thomas E.	Franklin, Willie J.
Faison, John H.	Finley, Catherine E.	Frasca, M.W.
Falconer, James A., III	Finn, Patricia A.	Fraser, Barbara Victoria
Fan, Pak Kin	Finnerty, Barbara	Fraser, Howard
Fanelli, Robert M	Finnerty, Evelyn L.	Fraser, Howard Alexander
Fanton, George R., III	Finnie, Elizabeth A.	Fraser, Krista Alana
Fantozzi, Candi Jo	Fiorella, Alison P.	Fraser, Mark Howard
Fantozzi, Marcia Jo	Firkins, Elven L.	Frassrand, Donna M.
Fantozzi, Tony Albert	First Union Commercial Corp.	Frayne, Patricia J.
Farina, Frank J., Jr.	Fischer, Laurence C.	Frederick, Richard T.
Farina, Frank W., Jr.	Fishel, Harry	Freeborn, E. Mary

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 Freedman, Michael
 Freeh, Glenn M.
 Freeman, Brian L.
 Freeman, Bruce L.
 Freeman, Shawn C.
 Freiburger, John G., Jr.
 Frey, Steve W.
 Frial, Constantino C.
 Frial, Victoria M.
 Frick, James W.
 Friddle, W. Harold, Sr.
 Friend, Leo C., Sr.
 Friis, Nils
 Frisk, Michael D.
 Fritsche, Lawrence R.
 Frizzell, Margaret H.
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 Fulmer, Steve H.
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 Furmanek, Maryann
 Furrow, Richard G., Sr.
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 Fusco, Christopher J.
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 Fuselier, Daryl W.
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 Gaff, James L.
 Gaffke, John N.
 Gagnier, Michael L.
 Gagnon, Lucille C.
 Gaie, Francine M.
 Gaines, Mildred
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 Gallagher, Lorraine L.
 Gallagher, Lorraine M.
 Gallimore, Boyd
 Gallion, William R.
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 Gandy, Waymon
 Gantt, Anthony Ronald
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 Garbacz, Gerald G.
 Garber, Benjamin A., Jr.
 Garcia, Howard
 Garcia, Jorge A.
 Garcia, Jose F.
 Garcia, Joseph
 Garcia, Nancy K.
 Garcia, Ruby
 Gardiner, William D.
 Gardner, Joseph C.
 Gardner, Lynne S.
 Gardner, Paul J.
 Garner, Charles E.
 Garner, Patricia Helen
 Garretson, Richard C., Jr.

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 Garrison, Larry G.
 Garrity, Stephen C.
 Garst, James R.
 Gartner, Ellis M.
 Garvey, Donald F.
 Gasque, Mary L.
 Gaston, Grady F.
 Gates, Jerry W.
 Gatte, Robert R.
 Gaudette, Roger R.
 Gauerke, Gerald Alvin
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 Gault, Jennie Elizabeth
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 GC Management Inc.
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 Geary, Terry L.
 Gee, Michael D.
 Gehrke, Paul Sidney, Jr.
 Gehrke, Sharon Kay
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 Gemmill, Wayne C.
 Gentile, Paul Joseph
 Gentry, Martha A.
 George, Pamela G.
 Georgelis, Joanne
 Gertz, Julie Ann
 Ghent, Bryan W.
 Giammona, Ann M.
 Giampaolo, Thomas S.
 Giardinelli, Michael
 Gibbs, David A.
 Gibbs, Joseph H.
 Gibbs, Katherine G.
 Gibian, Thomas G.
 Gibson, Ervin, Jr.
 Gibson, Marlene Sue
 Gibson, Michael
 Giesta, Paul A.
 Gilbert, Francine K.
 Gilbert, Gerald D.
 Giles, Harve B., III
 Gill, Gladys Elizabeth
 Gillen, George B.
 Gillis, Darlene R.
 Gilmore, John E, III
 Gilmore, Lois S.
 Gilworth, Eric G.
 Ginn, Gladys
 Ginn, Lon W.
 Ginnaty, Joseph M.
 Ginnaty, Shannan L.
 Gino, Domonick Silvio
 Gino, Kirah Rose
 Gipson, Larry J.
 Gisslen, Anders Peter
 Gisslen, Ann-Marie Yvonne

Gisslen, Jan Magnus
 Gisslen, Jan Michael
 Gisslen, Thomas Magnus
 Gladysz, Krystyna E.
 Glaser, Robert D.
 Glemza, Rimantas
 Glisci, Ronald A.
 Glowniak, Stanley B.
 Gloyd, Robert Anthony
 Goddard, Ronald M.
 Godfrey, Margaret Lawrence
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 Goepfinger, Alan
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 Gogol, Edward J.
 Gogol, Margaret M.
 Goke, Robbie W.
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 Golden, Mack E., Jr.
 Goldin, Barry A.
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 Gompf, Harold
 Gondek, Joseph H.
 Gonzales, Jesse J.
 Gonzalez, Victor
 Good, Andrew S.
 Good, Connie M.
 Goodman, Ernest M., Dr.
 Goodman, Massey B.
 Goodman, Robert B.
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 Gore, Phyllis A.
 Gorman, Alban J.
 Gorman, Bobby
 Gorman, Frank C., Jr.
 Gorsuch, John R.
 Gorth, Michael J.
 Goss, Jimmie L.
 Gosse, Amy L.
 Gossett, James F.
 Gossin, Marian L.
 Gouveia, John
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 Govert, Maurice J., Jr.
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 Grace, Lloyd F.
 Grace, Patrick P.
 Graddy, Kenneth
 Graf, Carl N.
 Graff, Gerald J.
 Graham, Joel T.
 Graham, Mary Ada
 Graham, Victor L.
 Grainger, Joyce A.
 Grammer, Cynthia R.
 Granger, Alvin T.
 Granger, Hal L.

Granger, Jack R.	Guidry, James R.	Hanson, Patricia A.
Granger, Larry	Guijarro, Robert E.	Hapoli, Emanuel F.
Grant, Ireland	Guillory, Nolton A.	Harden, Jack D.
Grau, Anna	Guinen, James R.	Hardesty, David L.
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Gravatt, Sue E.	Gumina, Joseph J.	Hardin, W.S.
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Gray, Jeremy P.	Gunter, Rita J.	Harding, Mary L.
Gray, Jesse W.	Gurry, James Edward, Jr.	Harding, Robert H.
Graziano, Frank	Gurry, Mary	Hardy, Martin D.
Green, Druscilla	Gursky, David E.	Hargrove, Melvin L.
Green, James E.	Gutai, Barbara A.	Harkins, Francis J., Jr.
Green, Joanne L.	Guzzo, Dana F.	Harkins, Mary M.
Green, Wayne T.	Gydosh, Joseph	Harms, Eleanor C.
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Greene, Kenneth E.	Haas, Steven J.	Harper, Arthur I.
Greene, Kenneth M.	Habeck, Orville Jerome	Harrelson, Edith A.
Greene, Michael Dale	Habib, E. Thomas, Jr.	Harris, Barbara A.
Greene, Pamela	Haddad, Marjorie	Harris, Betty
Greene, Philip	Haddock, Terry William	Harris, Betty F.
Greggs, Larry A.	Hager, Gary R.	Harris, David L.
Gregnoir, Barbara A.	Haggard, Fred L.	Harris, Diane B.
Gregorek, Mark T.	Hain, John H., Jr.	Harris, Garald A.
Gregory, Adger Leroy	Haines, Ralph H., Jr.	Harris, George T., Sr.
Gremillion, Peter B.	Hair, Roger D.	Harris, Guy R.
Gribble, Larry W.	Hale, Larry D.	Harris, Harvey
Gribens, Joel	Hale, Matthew	Harris, Linda A.
Grider, Dale E.	Hale, Millard R.	Harris, Melinda
Griesinger, Eric F.	Haley, Jimmy W.	Harris, Michael L.
Grieve, Francis J.	Haley, John T.	Harris, Michael S.
Griffith, Donn O.	Hall, Emma J. Phillips	Harris, Ruth T.
Griggs, Gordon	Hall, Gregory Scott	Harris, Susan E.
Grimaldi, John A.	Hall, Nancy A.	Harris, Susie V.
Grimaldi, Patricia	Hall, Robert, Jr.	Harris, Velnor
Grimm, Donald E.	Hall, Saul	Harris, William L.
Grimm, Patrick Thomas	Hall, Stephen A.	Harris, William P.
Gripp, Terry L.	Hall, William John	Harrison, Beverly J.
Gritis, Nicholas William	Ham, Alma C.	Harrison, Mary C.
Grizzle, William C., Jr.	Ham, Danny, Sr.	Harrison, Rodger P.
Groat, Dorothy S.	Hamdar, Jamal N.	Hart, Katherine E.
Groh, Thomas William	Hamilton, Edward W.	Hart, Marlan Jay
Grooms, Mary Clarke	Hamilton, William D.	Hart, Susan M.
Grooms, Willard	Hamm, Herman W.	Hartford (CT) Public Library
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Gross, Edward	Hancock, Michael L.	Hartman, William J.
Grove, Richard	Handford, James Henry	Harvey, Edward T., Jr.
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Grygar, Michael Joseph	Hank, William M.	Harvey, Ken J.
Grygar, Richard Frank	Hankins, James G.	Harvey, Patrick Allen
Guanci, George M.	Hanlon, Cheryl L.	Harvey, William G., Jr.
Guarino, Frank	Hanlon, Paul W.	Harville, Cathy L.
Gubbin, Wesley Francis	Hannagan, Phyllis	Hash, Lewis J.
Gudz, George B.	Hansen, Eva A.	Haskins, Judith L.
Guenther, Wolfgang A.	Hansen, J.R.	Hassink, Daniel
Guernndt, Robert L., Jr.	Hansen, Patricia	Hastie, James A.
Guerrero, Felide	Hansen, Robert Joseph	Hatch, Rand
Guerrero, Noe Martinez	Hansen-Leff, Alice M.	Hatch, Susan
Guevara, Ben	Hansford, Gerald M.	Hatem, Kathryn E.
Guglietta, Glenn W.	Hanson, Jeanne	Hatt, Clarence A.
Guidry, Clarence	Hanson, Jeanne Marie	Hawes, Carl

Hawk, Leonard Dennis
 Hawkins, Bryant A.
 Hawkins, Claudia M.
 Hawkins, James
 Hawkins, Mary Ann
 Hawkins, Sandra K.
 Hayden, Daniel
 Hayden, John B.
 Hayden, Matthew D.
 Hayden, Ronald E.
 Hayes, C.D.
 Hayes, Dennis M.
 Hayes, Dirk R.
 Hayes, Jody W.
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 Haynes, John E.
 Haynes, Marion G., Sr.
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 Haynes, Michael S.
 Haynes, Michael Stephen, Sr.
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 Hays, Kenneth Charles
 Hayward, Michelle
 Head, Jack, Jr.
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 Health & Science University,
 Multnomah Pavilion
 Healy, Charles D.
 Healy, Lillian M.
 Heaps, Ryan S.
 Hebert, Janis A.
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 Heck, Richard H.
 Hedenberg, Dwight
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 Heinzen, Richard J.
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 Heller, David B., Jr.
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 Heltsey, George B.
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 Hemenway, Brad S.
 Hemingway, George W., Jr.
 Hemphill, Adley W.
 Hemphill, Anthony L.
 Hemphill, David H.
 Hemphill, Rebecca C.
 Henderson, Carol Ann
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 Henderson, James Donald
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 Henderson, Mike
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 Hendley, Carl M.
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 Hernandez, Hubert
 Herndon, Lindal C.
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 Herring, Gerald Jerome
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 Hert, Walter D., Sr.
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 Hewitt, Justin K.
 Hewitt, Shirley H.
 Heya, Lorraine Toshie
 Heyward, Voyte D.
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 Hicks, Margaret C.
 Hicks, Steven D., Jr.
 Higbie, Jon Marquis, Sr.
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 High, Angela Maze
 Highlander, Norman E.
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 Hight, Robert A., Jr.
 Hightower, Danny Lynn
 Hildebrandt, Darrell E.
 Hilger, Bud
 Hilker, Christine E.
 Hill, Chris A.
 Hill, Debbie
 Hill, Fred
 Hill, Fred L., Jr.
 Hill, Kenneth R.
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 Hilliard, Kenneth P., Jr.
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Hipps, Bobby C.
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 Hoffman, Gordon H.
 Hoffnagle, John F.
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 Holdaway, Phillip K.
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 Holley, Winfield
 Holliday, Jack E.
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 Holmes, David W.
 Holt, Robert S.
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 Honkomp, Clay A.
 Hooper, Dennis R.
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 Hoover, Robert E.
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 Hoppe, Vivian B.
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 Houtchen, James W.
 Howard, James Junior
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 Howard, William E., Jr.
 Howard, William J.
 Howard, William L.
 Howe, Douglas
 Howell, Marlene E.
 Howell, William M.
 Howley, Janet L.

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Huang, Edmund T.
Hubbard, Miriam N.
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Huddleston, Allen C., Jr.
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Huddleston, Stanley R.
Hudson, Ruby Graves
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Huemmer, Ann
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Hughes, Douglas J.
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Hughes, Jay W.
Hughes, Kimberly R.
Hughes, Stephen Ray
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Hulin, Josh
Hummel, Albert A.
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HVC Corp.
HVC Inc.
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Hyatt, Larry A.
Hyde, James R.
Hyland, Michael A.
ICN Dosimetry Service
Iddins, Lawrence A.
Igoe, Mark
Ilioff, Douglas M.
Illinois Department of Revenue
Imhof, John S.
Inchardi, Nina
Indest, Thomas M.
Indge, Donald S.
Ingram, Louis E.

Iovino, Anthony Joseph
Iovino, Jane
Iovino, Nicholas C.
Irby, Alvin
Irvin, Robert A.
Irvine, Bruce Chamberli
Istre, Fred B.
Ivey, Alma T.
Ivins, Tammy Kay
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Jablonski, Neal T.
Jachimowicz, Felek
Jackson, Betty J.
Jackson, Billy W.
Jackson, Chiquita
Jackson, John B.
Jackson, John R., Jr.
Jackson, Terry L.
Jackson, Willadean
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Jacobson, Jay
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Jaeger, Richard J.
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Jactzold, Calvin J.
Jagneaux, Lawrence A., Sr.
Jahant, Charles T.
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James, Joy A.
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James, Patricia Lee
James, Steven
Jamison, Max Glenn
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Janowski, Lawrence F.
Jantz, Sharon Louise
Jantz, Tina Lee
Janus, David M.
Jarboe, Ronald A.
Jardine, Leslie A.
Jaros, Richard C.
Jarosz, Jerome Frank
Jarrard, Steven P.
Jarvis, Tonya L.
Jaun, Amanda G.
Jaynes, Lowell Charles, Jr.
Jeffers, Bernard H.
Jefferson County Tax Collector
Jeghers, Roland, Jr.
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Jenkins, Donald H., Jr.
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Jenkins, Robert F.
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Jennings, James H.
Jennings, Mildred B.
Jennings, Robert F.
Jenquin, Kenneth N.
Jensen, Cordell O.

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Johnson, Anten C.
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Johnson, Johnny
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Johnson, Kim D.
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Johnson, Noble
Johnson, Robert Joseph, Jr.
Johnson, Robert N.
Johnson, Sally P.
Johnson, Steven L.
Johnson, Steven R.
Johnson, Susan Marie
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Johnson, Theodore Trent
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Johnson, Wilfred Clarence
Johnson, William T.
Johnson, Wirt L.
Johnston, James S.
Johnston, Steven D.
Joliet Valve Companies
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Jones, Annie S.
Jones, Casper K.
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Jones, Frank, Jr.
Jones, Freddie
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Jones, Johnny E.
Jones, Joseph A.
Jones, Kathleen M.
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Jones, Margaret
Jones, Rodney Earnest
Jones, Sebert F.

Jones, Timothy W., Sr.	Kelly, Joshua Johnathan	Kiskis, David
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Jones-Quartey, Theodosia	Kelly, Mary M.	Klasmeier, Nancy R.
Jones-Snyder, Dana M.	Kelly, Maxine	Klebe, Marvin P.
Jordan, Alfred F.	Kelly, Mildred Ann	Klehfoth, Jay G.
Jordan, Dale A.	Kelly, Robert E.	Klein, Darryl P.
Jordan, Paul A., Jr.	Kelly, Theresa	Klein, Victor S.
Jordan, Raymond L.	Kelly, William F.	Klemkowski, Jeffrey P.
Josberg, Morris, Jr.	Kempke, Kathleen A.	Klemmensen, Lisa Ann
Joyner, Simeon D.	Kempske, Sandra	Klick, Belinda Kay
Juhasz, John	Kennedy, James R.	Klimkiewicz, Richard G.
Juknaorian, Richard	Kennedy, Jerry L.	Kline, Dennis A.
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 Tucker, John D.
 Tucker, Patricia T.
 Tucker, Raymond C.
 Turbeville, Pamela J.
 Turner, Allen
 Turner, Betty
 Turner, Bobby R.
 Turner, Jack C., Sr.
 Turner, James E.
 Turner, Keri
 Turner, Michael R.
 Turner, Vernon
 Twehous, Virgil O.
 Twoomey, Donna Sue
 Tyler, Anita L.
 Tyler, Ruby S.

Tyran, John S.
 Tysl, Thomas J.
 UBC Detwiller Pavilion
 Udvari, Emery J.
 Uelandi, Joan L.
 Uhrin, Denise M.
 Uliano, Joseph
 Umali, Jennifer L.
 United Distillers Manufacturing Inc.
 University of Oregon
 Uranis, Richard Bruce
 Urban, Mary H.
 Urgo, Carmel A.
 Urso, Anna
 Ussery, Walter N.
 Usta, Nizam
 Utasi, Michael G.
 Uttenreither, Don F.
 Uunet Technologies
 Vaccarino, Joseph E.
 Vaidya, Bhasker L.
 Valencia, Lenore D.
 Valentine, Jon M.
 Vallar, Anthony
 Vallette, Richard S.
 Vallette, Shanon
 Vallette, Stephen K.
 Vallier, Maggie
 Van Delft-Haytema, Ankie
 Van Fleet, Gregory J.
 Van Gorder, Bruce Robert
 Van Note, Lester Dale
 Van Over, James L.
 Van Patten, Fred
 Van Remoortere, Francois P.
 Vanadou, James G.
 Vanbussum, Deborah A.
 Vance, Grace S.
 Vancouver General Hospital
 Vanden Heuvel, Warren D.
 Vander Hey, George, III
 Vander Ploeg, W.G.
 Vandiver, Arvin
 Vanga, Srinivasa R.
 Vanremoortere, Francois P.
 Varn, Leamon Q.
 Vasquez, Baldemar
 Vaughn, Bettie G.
 Vaughn, David R.
 Vaughn, Diane M.
 Vaughn, Donald C.
 Veator, Laurence R., Jr.
 Vega, Orlando
 Vega, Rudolfo
 Venissat, Charles O.
 Ventura, Daniel S.
 Vergopoulos, Vasileios
 Verhelst, Conrad L.
 Vermillon, Rose
 Vernon, James R.
 Verrette, Patrick G.
 Vertrees, Patricia G.

Vertucci, Christine L.	Ward, Donald R.	Weis, Mark Alan
Vick, Jesse J.	Ward, Mary Lou	Weiskirch, Betty
Victoria, Russell A.	Ward, Rodney A.	Welch, Charles Richard
Viera, Richard William	Ward, Steve T.	Welch, Dennis, A.
Viljoen, Debra	Ward, Tommy W.	Welch, George A., Jr.
Villanueva, Modesta G.	Wardlaw, Lanny L.	Welch, Randall L.
Vincent, Joan	Ware, Jason	Welch, Robert J.
Vincent, Melvin J.	Warfield, Loretta	Welliver, Gerald
Visser, Andrew G.	Waring, Marjorie R.	Wells, Anthony
Vitale, Anthony P.	Warmuth, Michael Lee	Wells, William L.
Vjestica, Michael	Warner, Harleigh Nicole	Welsh, Edythe
Vo, Kyson	Warner, Jerome Lee	Welsh, William A.
Vogel, Annette Kathrine	Warner, John J.	Wendling, Webster L.
Volkman, Kenneth H.	Warner, Karen Sue	Wendorf, Wayne Douglas
Von Wahlde, Robert C.	Warner, Scott Allen	Wernek, Scott
Wachel, Dolly J.	Warner, Shawn Nicholas	Wert, Eric L.
Waddell, Jesse M.	Warren, Christopher Dodge	Wesley, George M.
Waddle, Wilber E.	Warren, Donnerell	West, Benjamin J.
Wade, John	Warren, Jack, Jr.	West, Douglas
Wadsworth, Arthur L.	Warren, Marcie Hechler	West, Vivian P.
Waelz, Winfried	Warren, Theodore R.	Westbrook, Ronald
Wager, William G.	Warrington, Bonnie	Westby, Brian Albert
Waggoner, Ronald Paul	Warthen, John L.	Westfall, Philip A.
Wagner, Bruce E.	Washburn, Mifflin W., Jr.	Westmoreland, T.L.
Wagner, Elizabeth Szathmary	Washington, Almeta L.	Weyerhaeuser
Wagner, Gunther	Washington, Barbara A.	Whalen, John P.
Wagner, Judy Marilyn	Washington, Jeffery T.	Wheeler, Donald, Sr.
Wagner, Kristen D.	Waskiewicz, Charles J.	Wheeler, Ronald S.
Wagner, Paul Michael	Waste Management of Indiana	Wheeles, Jerry W.
Wagner, Robert Roy	Watkins, Brian R.	Whelpley, Harry W.
Walbrun, Lawrence J.	Watkins, Quinton E.	Whichard, Judson E.
Waldrep, Franklin Hubert	Watson, James R.	Whiddon, Connie A.
Waldrep, Hubert	Watson, John J.	Whitaker, Charles E.
Waldroup, Linda P.	Watson, Walter	White, Andrew P.
Walker, Ira O.	Watt, Donald A.	White, Daniel J., II
Walker, Janeellen	Watts, Edward D.	White, Denise
Walker, Larry D.	Watts, John J.	White, James David
Walker, Scott A.	Waugh, Ronald D.	White, Jerry W.
Walker, Stephen R.	Wear, Charles C.	White, John D.
Wall, Vickie D.	Weaver, Harry M., Jr.	White, Loran
Wallace, Michael D.	Weaver, Wayne L.	White, Michael J., Jr.
Wallace, Thomas J.	Webb, Michael William	White, Robert E.
Wallace, Tracy L.	Weber, Barbara	White, Rosezell M.
Wallace-Reilly, Clay	Weber, Gary H.	White, Stephen F.
Walloch, Craig T.	Weber, George N., Jr.	White, William M.
Walls, Benjamin Franklin	Weber, Jennifer E.	Whiteman, Jesse L.
Walls, Ricky	Weber, Mary M.	Whiting, Eugene J.
Walsh, Francis J., Jr.	Weber, Sharon L.	Whitmire, Robert J., Sr.
Walsh, Kathleen	Webre, Michael J.	Whitney, David J., Sr.
Walsh, Martin Patrick, Jr.	Webster, Delila Mae	Whitney, Robert
Walsh, Patrick J., Jr.	Wedding, John R.	Whitsell, Dan W.
Walsh, Robert C.	Wedding, Joseph L.	Whitson, Edwin P.
Walsh, Robert J.	Wedding, Michael I.	Whittier, Janice
Walsh, Stephen B.	Wedman, Robert L.	Whittier, Scott B.
Walsh, Theresa C.	Weese, William J.	Whittinghill, Sharon C.
Walters, Johnnie J.	Weibe, Edward W.	Wianke, David H.
Walters, Karin D.	Weigele, Jeffrey L.	Wickersham, John W.
Wandel, Linda A.	Weil, Thomas G.	Widdifield, Janna Lenece
Wangenheim, Leroy F., Jr.	Weimmer, Marilyn J.	Widener, Paul L.
Wanner, Rose M.	Weinberg, Alan S.	Wieliczko, Thomas B.
Warburton, James B.	Weiner, Reba	Wiemeyer, George F., III
Ward, Carol E.	Weinreb, Harold G.	Wiercinski, Robert A.

Wiersbe, Dean E.
 Wieser, Stephen L.
 Wigginton, Mike
 Wightman, David L.
 Wilburn, Darcie Leigh
 Wilcox, Elbert
 Wilcox, Lawrence R.
 Wildemuth, Craig R.
 Wilder, Eric R.
 Wilder, Robert E.
 Wiles, Edwin O.
 Wilfer, Tracie G.
 Wilhide, Jeffrey A.
 Wilkerson, Carol A.
 Wilkie, Robert R.
 Wilkins, Herman L.
 Wilkins, James
 Wilkins, Leon S.
 Wilkinson, Samuel M.
 Wilkinson, Steven Edward
 Willamette Industries
 Willett, Lois J.
 Williams, Alonzo Keith
 Williams, Anthony Leonard
 Williams, Cynthia Celestina
 Williams, Daniel P.
 Williams, David B.
 Williams, Duane James
 Williams, Erin Meaghan
 Williams, Frederick E.
 Williams, Georgia D.
 Williams, Gwendolyn Cooper
 Williams, Harry
 Williams, Hester Olinda
 Williams, James
 Williams, James D.
 Williams, Jeff, Jr.
 Williams, Jeffrey J.
 Williams, Jody
 Williams, Kathleen R.
 Williams, Lisa E.
 Williams, McKinley J., Sr.
 Williams, Peggy Howard
 Williams, Peranica C.
 Williams, Ralph D.
 Williams, Richard S.
 Williams, Shawn P.
 Williams, Thomas E.
 Williamson, Trava Dawn
 Willin, John M., III
 Willis, Alan D.
 Willis, Donald B.
 Willis, Kenneth D.
 Willis, Larry E.
 Willner, Brian L.
 Wilmer, James B.
 Wilson, Charles A.
 Wilson, Charles E.
 Wilson, Charles W., Jr.
 Wilson, Donna J.
 Wilson, Frank P.
 Wilson, Gregory L.

Wilson, Michael
 Wilson, Robert M.
 Wilson, Sammie
 Wilson, Scott Timothy
 Windsor, William C.
 Winford, Johnnie, Sr.
 Winford, Johnny Fitzgerald, Jr.
 Winkel, Thomas Edward
 Winkley, Patricia M.
 Winograd, Ira Charles
 Winselmann, Karen Hennel
 Winstead, Thomas L.
 Winston, Barbara A.
 Winters, Joseph E.
 Winters, Mark A.
 Winyall, Milton E.
 Wischhusen, Fred
 Wisconsin Department of Revenue
 Wise, Bernard L.
 Wise, Randy M.
 Witherspoon, Johnny
 Wittekind, William R.
 Wittschen, Charles W., III
 Witzig, Kevin
 Woelper, Sandra E.
 Wofford, Janice S.
 Wofford, Winthrop W.
 Wojdyla, Mark L.
 Wolbert, Betty H.
 Wolbert, James D.
 Wolfe, Joseph E., Sr.
 Wolfe, Raymond Wade, Jr.
 Wolter, Mary Celeste
 Wong, Silas
 Wood, Constance Marie
 Wood, David E.
 Wood, Elwood S.
 Wood, George R.
 Wood, James Albert, Sr.
 Woodard, James Edward, Sr.
 Woodcock, Edwin C.
 Woodcock, Helen
 Woodcock, Margie
 Wooden, Howard C., Jr.
 Woodruff, Charles Belton
 Woodruff, Frank A.
 Woodruff, Rosa M.
 Woods, Chester William
 Woods, Dorothy M.
 Woods, Gerald B.
 Woods, Robert W.
 Woods, Thomas E.
 Woodward, James L.
 Woomey, Shirley A.
 Worden, Gladwin Roy
 Wormsbecher, Richard F.
 Worsdale, Raymond E.
 Worth, William H.
 Wortham, Joseph S.
 Wortham, Joseph Sidney
 Wortham, Martha Louise
 Wray, Alan C.

Wrenn, Patrick W.
 Wright, Alfred R.
 Wright, Alfred Ross
 Wright, Arthur R.
 Wright, Arthur Richard
 Wright, Arthur Rudolph
 Wright, Chester W.
 Wright, Fabian A.
 Wright, Keith A.
 Wright, Larry
 Wright, Norman L.
 Wronieski, Blanche M.
 Wulf, Lyle George
 Wunderlich, G. Ione
 Wurmbrand, Esther
 Wyant, Carl Mark, Sr.
 Wybieralla, George A.
 Wydra, Walter W.
 Yabut, Maria C.
 Yale, James R.
 Yaluris, George
 Yancey, Mary Linda H.
 Yang, John H.
 Yanko, Dennis C.
 Yarrington, Russell P.
 Yates, Wilbur A.
 Yaun, Steven J.
 Yeager, William E.
 Yeargan, Marshall G.
 Yeargan, Max C.
 Yelling, Brian
 Yeomans, John E.
 Yglesias, Anthony D., Sr.
 YMCA, Downtown Lincoln
 Nebraska
 York, Johnnie D.
 Young, Bruce E.
 Young, George W.
 Young, Larry C.
 Young, Robert S.
 Young, Ronald J.
 Young, Steven L.
 Young, Thomas E.
 Youngbar, Sara J.
 Youngbar, William L., Jr.
 Youtsey, Margaret
 Yuhas, Kenneth J.
 Yunich, David L.
 Zaccheo, Anne
 Zack, Debra M.
 Zakrzewski, Walter J.
 Zallas, John Michael
 Zambrana, Julio
 Zanghi, Philip A.
 Zanninos Catering
 Zapp, Otto
 Zarembski, Paul
 Zaremby, Fredrick H.
 Zarnick, Kimberly Jean
 Zartler, Richard A.
 Zaruba, Mary L.
 Zehender, Michael W.

Zeniecki, Paula M.
Zerhusen, Henry P.
Zhao, Xinjin
Ziebarth, Michael S.
Zimmerman, Harold F.
Zimmerman, Relinde K.
Zions, Sharon L.
Zipperer, Allen W.
Zoglman, Eugene B.
Zook, Linda Marie
Zuk, Stanley R.
Zukas, George W., III
Zuniga, Richard

EXHIBIT B

Entity Name	Name of Current or Former K&E Client and Relationship	Client Status	Brief Description of Representation
Allianz Underwriters Ins	PIMCO Corporate Income Fund	Current	Representation in matters unrelated to the debtor
C.A.M.A.T	PIMCO High Yield Fund	Current	Representation in matters unrelated to the debtor
Dresdner Bank			
Euler Hermes ACI			
Fireman's Fund Insurance Co			
Fireman's Fund Insurance Company			
Allstate Insurance Company	Allstate Investments, LLC	Current	Representation in matters unrelated to the debtor
	Allstate Life Insurance Company	Current	Representation in matters unrelated to the debtor
AON Risk Services	Aon Risk Services Northeast, Inc.	Current	Representation in matters unrelated to the debtor
ASA (Actuarial Sciences Associates Inc)	Aon Risk Services, Inc. of New York	Current	Representation in matters unrelated to the debtor
Angus Chemical Company	Union Carbide Corporation	Current	Representation in matters unrelated to the debtor
Dow Chemical Company			
Dow Chemical USA			
Dow Corning			
Dupont Dow Elastics Co. [Joint Venture]			
DuPont Dow Elastomers [Joint Venture]			
General Latex & Chemical Group			
Hampshire Chemical Corp.			
Texize Chemicals, Inc.			
Union Carbide Corporation			
Austin Quality Foods Inc.	Kellogg Co.	Current	Representation in matters unrelated to the debtor
Babcock & Wilcox	McDermott Inc.	Closed	Representation in matters unrelated to the debtor
Babcock & Wilcox Construction Co. Inc.	Babcock & Wilcox Co., Tubular Products Division	Closed	Representation in matters unrelated to the debtor
	J. Ray McDermott International Vessels, Ltd	Closed	Representation in matters unrelated to the debtor
Bank of America, N.A.	Justin Dash	Current	Representation in matters unrelated to the debtor
Bank of New York	Coffee2008 SCA	Current	Representation in matters unrelated to the debtor

Entity Name	Name of Current or Former K&E Client and Relationship	Client Status	Brief Description of Representation
Bank One Purchasing Card	Timothy A. Dugan	Current	Representation in matters unrelated to the debtor
J.P. Morgan & Chase Co.	Jeffrey V. Holway	Current	Representation in matters unrelated to the debtor
Battery Park High Yield Long Short	Battery Park High Yield Long Short Fund, Ltd.	Current	Representation in matters unrelated to the debtor
Battery Park High Yield Opportunity Master Fund, Ltd.	Battery Park High Yield Opportunity Master Fund, Ltd.	Current	Representation in matters unrelated to the debtor
BBT Fund, LP	BBT Fund, L.P.	Current	Representation in matters unrelated to the debtor
Bear, Stearns & Co. Inc.	Bear Stearns Credit Products Inc.	Current	Representation in matters unrelated to the debtor
Beazer East, Inc.	Bear Stearns Investment Products Inc.	Current	Representation in matters unrelated to the debtor
Betz Laboratories, Inc.	GE Capital Financial Inc.	Current	Representation in matters unrelated to the debtor
BetzDearborn, Inc.			
GE Capital Fleet Services			
General Electric			
BlackRock Investment Management LLC	BlackRock Corporate High Yield Fund, Inc.	Current	Representation in matters unrelated to the debtor
	BlackRock Global Floating Rate Income Trust	Current	Representation in matters unrelated to the debtor
California Public Employees' Retirement System (CalPERS)	California Public Employees Retirement System	Current	Representation in matters unrelated to the debtor
Cap Fund LP	Cap Fund, L.P.	Current	Representation in matters unrelated to the debtor
CIT Communication Finance Corp.	CIT Group Inc.	Closed	Representation in matters unrelated to the debtor
Citadel Investment Group, L.L.C.	Citadel Solutions LLC	Current	Representation in matters unrelated to the debtor
Citibank, N.A.	Citi Alternative Investments	Current	Representation in matters unrelated to the debtor
Citigroup	Citi GoldenTree Ltd.	Current	Representation in matters unrelated to the debtor
Consolidated Container	Kristian M. Whalen	Current	Representation in matters unrelated to the debtor
CNA Financial Corp	Continental Casualty Company	R. Wynne	Representation in matters unrelated to the debtor
CNA Insurance			
Loews Corporation			
Credit Suisse First Boston	CSAM Funding I	Current	Representation in matters unrelated to the debtor

Entity Name	Name of Current or Former K&E Client and Relationship	Client Status	Brief Description of Representation
Credit Suisse Securities (USA) LLC Unigard Insurance Co. Winterthur Swiss Ins. Co.	CSAM Funding II	Current	Representation in matters unrelated to the debtor
D.E. Shaw & Co.	DE Shaw Laminar Portfolios, LLC	Current	Representation in matters unrelated to the debtor
Deutsche Bank Trust Company of America	Deutsche Bank Trust Companies, Americas	Current	Representation in matters unrelated to the debtor
	Deutsche Bank AG, New York Branch	Current	Representation in matters unrelated to the debtor
Dynasol Inc.	Repsol YPF S.A.	Current	Representation in matters unrelated to the debtor
	YPF S.A.	Current	Representation in matters unrelated to the debtor
Exxon (Paxon) Exxon Chemical Co. Exxon Co. USA Exxonmobil Exxonmobil Global Services Co. MOBIL CHEMICAL - BEAUMONT, TX Mobil Chemical Company Mobil Oil Company	ExxonMobil Pipeline Company	Current	Representation in matters unrelated to the debtor
Ferguson Enterprises Inc.	Wolseley Private Equity	Current	Representation in matters unrelated to the debtor
First National Bank	RBS Special Opportunities Fund A LP	Current	Representation in matters unrelated to the debtor
	RBS Special Opportunities Fund B LP	Current	Representation in matters unrelated to the debtor
	RBS Special Opportunities Fund C LP	Current	Representation in matters unrelated to the debtor
	RBS Special Opportunities Fund D LP	Current	Representation in matters unrelated to the debtor
	RBS Special Opportunities Fund Employee LP	Current	Representation in matters unrelated to the debtor
General Motors	Canadian Capital Auto Receivables Trust II, Series 2008-1	Current	Representation in matters unrelated to the debtor
	Canadian Securitized Holdings Auto Receivables Partnership	Current	Representation in matters unrelated to the debtor
	G. Richard Wagoner, Jr.	Current	Representation in matters unrelated to the debtor

Entity Name	Name of Current or Former K&E Client and Relationship	Client Status	Brief Description of Representation
(continued from previous page)	General Motors Acceptance Corporation of Canada, Limited	Current	Representation in matters unrelated to the debtor
	General Motors Corporation - Group Health Plan	Current	Representation in matters unrelated to the debtor
	GMAC, LLC	Current	Representation in matters unrelated to the debtor
	Kam Chang	Current	Representation in matters unrelated to the debtor
	Nuvell National Auto Finance LLC	Current	Representation in matters unrelated to the debtor
	OnStar Corporation	Current	Representation in matters unrelated to the debtor
	Residential Funding Corp.	Current	Representation in matters unrelated to the debtor
Goldman Sachs Credit Partners LP	Archon Group, L.P.	Former	Representation in matters unrelated to the debtor
	Birchwood Power Partners, L.P.	Current	Representation in matters unrelated to the debtor
	Cogentrix Energy Inc.	Current	Representation in matters unrelated to the debtor
	Cogentrix of Rocky Mount, Inc.	Former	Representation in matters unrelated to the debtor
	Goldman Sachs & Company	Current	Representation in matters unrelated to the debtor
	Goldman Sachs Group, Inc.	Current	Representation in matters unrelated to the debtor
	Goldman Sachs International Ltd.	Current	Representation in matters unrelated to the debtor
	Goldman Sachs Trust Company, N.A.	Former	Representation in matters unrelated to the debtor
	GS Capital Partners 2000, L.P.	Closed	Representation in matters unrelated to the debtor
	John C. Ryan	Former	Representation in matters unrelated to the debtor
Griffin Wheel Co.	Limelight Networks, Inc.	Current	Representation in matters unrelated to the debtor
	Muneer A. Satter	Current	Representation in matters unrelated to the debtor
GTE	Amsted Industries Incorporated	Current	Representation in matters unrelated to the debtor
GTE Operations Support Inc.	Empire City Subway Company	Current	Representation in matters unrelated to the debtor
	Verizon Business Network Services, Inc.	Current	Representation in matters unrelated to the debtor
	Verizon Data Services LLC	Current	Representation in matters unrelated to the debtor

Entity Name	Name of Current or Former K&E Client and Relationship	Client Status	Brief Description of Representation
(continued from previous page)	Verizon Global Networks, Inc.	Current	Representation in matters unrelated to the debtor
	Verizon Select Services, Inc.	Current	Representation in matters unrelated to the debtor
Hobart Brothers Co.	Kester, Inc.	Current	Representation in matters unrelated to the debtor
Illinois Department of Revenue	Illinois Attorney General Lisa Madigan	Current	Representation in matters unrelated to the debtor
Lehman Brothers Inc	LBREM I	Current	Representation in matters unrelated to the debtor
	LBREM II	Current	Representation in matters unrelated to the debtor
	LBREP I	Current	Representation in matters unrelated to the debtor
	LBREP II	Current	Representation in matters unrelated to the debtor
	LBREP III	Current	Representation in matters unrelated to the debtor
	Lehman Brothers Real Estate Private Equity	Current	Representation in matters unrelated to the debtor
	Lehman Commercial Paper Inc.	Current	Representation in matters unrelated to the debtor
	Lehman Syndicated Loan Funding Trust	Current	Representation in matters unrelated to the debtor
Longacre Master Fund Ltd.	Longacre Master Fund Ltd.	Current	Representation in matters unrelated to the debtor
M&T Banks	Manufacturers and Traders Trust Company	Current	Representation in matters unrelated to the debtor
Metropolitan Life Insurance Company Co.	MetLife Insurance Company of Connecticut	Current	Representation in matters unrelated to the debtor
Morgan Stanley & Co. Inc.	Morgan Stanley Asset Funding Inc.	Current	Representation in matters unrelated to the debtor
Morgan Stanley Senior Funding Inc.	Morgan Stanley Emerging Markets Inc.	Current	Representation in matters unrelated to the debtor
	Morgan Stanley Funding Inc.	Current	Representation in matters unrelated to the debtor
	Morgan Stanley Investment Management Limited	Current	Representation in matters unrelated to the debtor
	Morgan Stanley Prime Income Trust	Current	Representation in matters unrelated to the debtor
Piper Jaffray & Co.	Piper Jaffray & Co.	Closed	Representation in matters unrelated to the debtor
Principle Life Insurance Co.	Principal Life Insurance Company	Current	Representation in matters unrelated to the debtor
Quadrangle Group LLC	Quadrangle Advisors II LLC	Current	Representation in matters unrelated to the debtor

Entity Name	Name of Current or Former K&E Client and Relationship	Client Status	Brief Description of Representation
SRI Fund LP	SRI Fund, L.P.	Current	Representation in matters unrelated to the debtor
UBS O'Connor LLC	UBS Global Asset Management Inc.	Current	Representation in matters unrelated to the debtor
	UBS Securities LLC	Current	Representation in matters unrelated to the debtor
United Distillers Manufacturing Inc.	Diageo plc	Closed	Representation in matters unrelated to the debtor
	Guinness Ltd.	Closed	Representation in matters unrelated to the debtor
	United Distillers & Vintners	Closed	Representation in matters unrelated to the debtor
Wal-Mart Stores	Sam's Club	Current	Representation in matters unrelated to the debtor
	Sam's East, Inc.	Current	Representation in matters unrelated to the debtor
	Sam's West, Inc.	Current	Representation in matters unrelated to the debtor
	Wal-Mart Stores East, Inc.	Current	Representation in matters unrelated to the debtor
	Wal-Mart Stores East, L.P.	Current	Representation in matters unrelated to the debtor
	Wal-Mart.com USA, LLC	Current	Representation in matters unrelated to the debtor